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NOTIFICATION

No. 1592|LA.4|63.

The following Bill together with the Statement of Objects and Reasons, and Memorandum regarding delegated legislation, is published, as ordered by the Speaker under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly

Legislature Secretariat,
Trivandrum, 18th March 1963.

D. TIRUMALAI,
Secretary,
Legislative Assembly.

L.A. Bill No. 14 of 1963.

THE KERALA ELECTRICITY DUTY BILL, 1963

A

BILL

to unify and amend the laws relating to the levy of duty on sales and consumption of electrical energy in the State of Kerala.

Preamble.—WHEREAS it is expedient to unify and amend the laws relating to the levy of duty on the sales and consumption of electrical energy in the State of Kerala;

BE it enacted in the Fourteenth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Kerala Electricity Duty Act, 1963.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) "consumer" includes a local authority, company or other person to whom energy is supplied by a licensee on payment of charges or otherwise, and a licensee or other person who consumes energy generated by himself, but does not include a licensee to whom energy is supplied by the State Electricity Board for supply to others:

Explanation:— Where a licensee to whom energy is supplied by the Kerala State Electricity Board for supply to others, himself consumes any part of the energy, he shall be deemed to be a consumer in respect of energy so consumed except energy lost in distribution;

(b) "electricity duty" means a duty levied under section 3 or section 4 of the Act;

(c) "energy" means electrical energy;

(d) "licensee" means—

(i) the Kerala State Electricity Board constituted under section 5 of the Electricity (Supply) Act, 1948 (Central Act 54 of 1948);

(ii) any person licensed under Part II of the Indian Electricity Act, 1910 (Central Act 9 of 1910), to supply energy and includes any person who is deemed to have been so licensed and any other person who has obtained the sanction of the Government under section 28 of the said Act; and

(iii) the Government when it is engaged in the business of supplying energy;

(e) "prescribed" means prescribed by rules made under this Act.

3. *Levy of Electricity Duty on certain sales of energy by licensees.*—(1) Save as otherwise provided in sub-section (2) every licensee in the State of Kerala shall pay every month to the Government in the prescribed manner, a duty calculated at 6 naye Paise per unit of energy sold at a price of more than 12 naye Paise per unit:

Provided that no duty under this sub-section shall be payable by the Kerala State Electricity Board on the energy sold by it to another licensee.

(2) Where a licensee holds more than one licence, duty shall be calculated and levied under this Section separately in respect of each licence.

(3) The duty under this section on the sales of energy should be borne by the licensee and shall not be passed on to the consumer.

4. *Levy of Electricity Duty on consumers.*—Every consumer belonging to any of the classes specified in column (2) of the Schedule shall pay every month to the Government in the prescribed manner a duty calculated at the rate specified against that class in column (3) thereof:

Provided that in cases where the supply of energy to a consumer is regulated by an agreement entered into between the Government or the licensee and the consumer it shall be competent for the Government either to reduce the rate at which duty is leviable on such consumer or to exempt such consumer from payment of duty under this section subject to such terms and conditions as may be imposed by the Government.

5. *Collection and payment of electricity duty levied on consumers.*—(1) Every licensee shall collect and pay to the Government at the time and in the manner prescribed, the

electricity duty payable under section 4 of this Act on the units of energy consumed by every consumer to whom energy is supplied by him. The duty so payable shall be a first charge on the amounts recoverable by the licensee for the energy consumed, and shall be a debt due by him to the State Government.

(2) When any consumer fails or neglects to pay at the time and in the manner prescribed, the amount of electricity duty due from him, the licensee may without prejudice to the right of the Government to recover the amount under section 8, after giving not less than seven clear days' notice in writing to such consumer, cut off supply of energy to such consumer; and he may, for that purpose, exercise the power conferred on a licensee by sub-section (1) of section 24 of the Indian Electricity Act, 1910, for the recovery of any charge or sum due in respect of energy supplied by him.

6. *Books of account etc.*—Every licensee shall keep books of account, in the prescribed form and submit to the Government or to the prescribed officer, returns in such form and at such times as may be prescribed showing the units of energy consumed by him or supplied by him to each consumer, as the case may be, and the amount of duty payable thereon and recovered or paid by him under this Act, or showing such other particulars as may be prescribed.

7. *Inspecting Officers.*—(1) The Government may by notification in the Gazette, appoint Inspecting Officers to inspect the books of account required to be kept by licensees under section 6.

(2) The Inspecting Officers so appointed shall perform such duties and exercise such powers as may be prescribed, for the purpose of carrying into effect the provisions of this Act and the rules made thereunder.

(3) Every such officer shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

8. *Recoveries.*—Any sum due on account of electricity duty, if not paid at the time and in the manner prescribed, shall be deemed to be in arrears, and thereupon such interest not exceeding twelve per cent per annum which the Government may by general or special order fix, shall be payable on such sum; and the sum, together with any interest thereon, shall be recoverable either through a civil court or as an arrear of land revenue—

(i) if the amount was paybale under section 3, from the licensee; and

(ii) if the sum was payable under sub-section (1) or section 5, either from the consumer or from the licensee, at the option of the Government.

9. *Penalties.*—If any licensee—

(a) fails to keep books of account or to submit returns as required by section 6, or

(b) intentionally obstructs an inspecting officer appointed under section 7 in the performance of his duties or the exercise of his powers under this Act and the rules made thereunder, he shall be punishable with fine which may extend to one thousand rupees.

10. *Offences by companies.*—(1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section—

(a) "company" means a body corporate and includes a firm or other association of individuals; and

(b) "director" in relation to a firm means a partner in the firm.

11. *Power to exempt.*—The Government may in public interest, by notification in the Gazette, exempt any licensee from the payment of the whole or part of the electricity duty for such period and subject to such terms and conditions as may be specified in such notification.

12. *Savings.*—For the avoidance of doubt, it is hereby declared that nothing in this Act shall be taken to impose or authorise the imposition of, a duty on the consumption or sale of electricity (whether produced by Government or other persons) which is—

(a) consumed by the Government of India or sold to the Government of India for consumption by that Government, or

(b) consumed in the construction, maintenance or operation of any railway by the Government of India, or sold to that Government for consumption in the construction, maintenance or operation of any railway.

13. *Power to make rules.*—(1) The Government may make rules to carry out the purposes of this Act

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the time and the manner of payment of electricity duty under sections 3 and 4;

(b) the form of the books of account required to be kept under section 6;

(c) the times at which, the form in which, and the officers to whom, the returns required by section 6 shall be submitted;

(d) the duties and powers of inspecting officers appointed under section 7; and

(e) any other matter for which there is no provision or insufficient provision in this Act and for which provision is, in the opinon of the Government, necessary for giving effect to the purpose of this Act.

(3) In making a rule under sub-section (1) or sub-section (2) the Government may provide that a breach thereof shall be punishable with fine not exceeding one thousand rupees.

(4) Every rule made under this Act and every notification issued under section 11 or section 14 shall be laid, as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid, or the session immediately following, the Legislative Assembly makes any modification in the rule or notification or decides that the rule or notification should not be made, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

14. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act in consequence of the transition to the said provisions from the provisions of the enactments repealed by section 16, the Government may, by notification, make such provisions as appear to it to be necessary or expedient for removing the difficulty.

15. *Protection of action taken in good faith.*—No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith, done or intended to be done under this Act.

16. *Repeal.*—The Madras Electricity Duty Act, 1939 (Act V of 1939) as in force in the Malabar District referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 and the Travancore-Cochin Electricity Duty Act, 1950 (Act IV of 1950) are hereby repealed.

SCHEDULE

(*See section* 4)

Column (1) *Item*	*Column* (2) *Class of Consumers*	*Column* (3) *Rates of Duty*
1	DOMESTIC AND COMMERICIAL CONSUMERS CONSUMING ENERGY FOR PURPOESS LIKE.	
	Lighting and combined installation of lights and fans, radios, refrigerators, small cookers, air conditioning plants, heaters, pumps, all electric homes, cinematograph installations and motion picture studios.	10 percent of the price of energy indicated in the invoice
2	Public Lighting	Nil.
3	Consumers of energy for agriculture purposes	10 percent of the price of energy indicated in the invoice
4	INDUSTRIAL CONSUMERS.	
	(a) Consumers taking supply of energy at points below 11 KV.	10 percent of the price of energy indicated in the invoice
	(b) Consumers taking supply of energy at 11 KV. and above	20 percent of the price of energy indicated in the invoice

STATEMENT OF OBJECTS AND REASONS

The levy of duty on the sale and consumption of electrical energy in the State is now governed by two statutes viz. the Madras Electricity Duty Act, 1939 as applicable to the former Malabar area and the Travancore-Cochin Electricity Duty Act 1950 as amended by the Kerala Electricity Duty (Amendment) Act, 1958. Under these statutes a duty is levied on the sales of electrical energy effected by the Licensees and on the consumption of electrical energy by bulk consumers, i.e., consumers other than licensees taking supply at 11 K.V. and above. This bill is proposed to unify and amend the existing laws and to provide further for the levy of a duty from the Kerala State Electricity Board on the sales of energy to the consumers other than the Licensees treating the Board also as a Licensee and also on the consumption of electrical

energy by all classes of consumers so as to augment the revenue of the State. The revenue to Government under the existing levy is Rs. 16 lakhs (approximately). It is expected that by levying a duty on the Kerala State Electricity Board for the sales of energy effected by it the Government would fetch a revenue of Rs. 15 lakhs annually. A further revenue of Rs. 30 lakhs is also estimated by extending the levy on consumption to all classes of consumers. Thus the total revenue on this account is estimated at Rs. 60 lakhs annually with an increase at the rate of 10% per annum.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Proviso to clause 4 gives power to the Government either to reduce or to exempt the duty payable by the consumers whose supply is resulted by an agreement. *Clause* 7 authorises the Government to appoint inspecting Officers to perform such duties and to exercise powers to carry into effect the provisions of this Act and Rules made thereunder. Clause 11 empowers Government to exempt any licensee from the payment of whole or part of the electricity duty payable under clause 3. Clause 13 empowers Government to make rules to carry out all or any of the purposes of the Act. The rules shall also be subject to the scrutiny of the Legislative Assembly.

The delegation of Legislative Power is of a normal character.

P. T. CHACKO

NOTIFICATION

No. 1599|LA.7|63.

The following Bill together with the Statement of Objects and Reasons, and Memorandum regarding delegated legislation is published, as ordered by the Speaker under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

Legislature Secretariat,
Trivandrum,
18th March 1963.

D. TIRUMALAI,
Secretary,
Legislative Assembly.

L. A. Bill No. 15 of 1963.

THE KERALA IDENTIFICATION OF PRISONERS BILL, 1963

A
BILL

to authorise the taking of measurements and photographs of convicts and others.

Preamble.—WHEREAS it is expedient to authorise the taking of measurements and photographs of convicts and others;

BE it enacted in the Fourteenth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Kerala Identification of Prisoners Act, 1963.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force at once.

2. *Definitions.*—In this Act, unless the context otherwise requires,

(a) "measurements" include finger impressions and foot-print impressions;

(b) "police officer" means an officer in charge of a police station, a police officer making an investigation under Chapter XIV of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898), or any other police officer not below the rank of a Sub Inspector;

(c) "prescribed" means prescribed by rules made under this Act.

3. *Taking of measurements, etc., of convicted persons.*—Every person who has been—

(a) convicted of any offence punishable with rigorous imprisonment for a term of one year or upwards, or of any offence which would render him liable to enhanced punishment on a subsequent conviction; or

(b) ordered to give security for his good behaviour under section 118 of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898),

Shall, if so required, allow his measurements and photograph to be taken by a police officer in the prescribed manner.

4. *Taking of measurements, etc., of non-convicted persons.*—Any person who has been arrested in connection with an offence punishable with rigorous imprisonment for a term of one year or upwards shall, if so required by a police officer, allow his measurements to be taken in the prescribed manner.

5. *Taking of measurements, etc., of habitual offenders against whom restriction is made.*—Any person against whom an order of restriction has been made under section 11 of the Kerala Habitual Offenders Act, 1960 (Act 28 of 1960), shall, if so required, allow his measurements and photograph to be taken by a police officer in the prescribed manner.

6. *Power of Magistrate to order a person to be measured or photographed.*—If a Magistrate is satisfied that for the purposes of any investigation or proceeding under the Code of Criminal Procedure, 1898 (Central Act 5 of 1898), it is expedient to direct any person to allow his measurements or photograph to be taken, he may make an order to that effect, and in that case the person to whom the order relates shall be produced or shall attend at the time and place specified in the order and shall allow his measurements or photoghaph to be taken, as the case may be, by a police officer:

Provided that no order shall be made directing any person to be photographed except by a Magistrate of the First Class:

Provided further that no order shall be made under this section unless the person has at some time been arrested in connection with such investigation or proceeding.

7. *Resistance to the taking of measurements, etc.*—(1) If any person who under this Act is required to allow his measurements or photograph to be taken resists or refuses to allow the taking of the same, it shall be lawful to use all means necessary to secure the taking thereof.

(2) Resistance or refusal to allow the taking of measurements or photographs under this Act shall be deemed to be an offence under section 186 of the Indian Penal Code (Central Act 45 of 1860).

8. *Destruction of photographs and records of measurements, etc. on acquittal.*—Where any person who, not having been

previously convicted of an offence punishable with rigorous imprisonment for a term of one year or upwards, has had his measurements taken or has been photographed in accordance with the provisions of this Act is released without trial or discharged or acquitted by any Court, all measurements and all photographs (both negatives and copies) so taken shall, unless the court or (in a case where such person is released without trial) the District Magistrate for reasons to be recorded in writing otherwise directs, be destroyed or made over to him.

9. *Power to make rules.*—(1) The Government may make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision, such rules may provide for—

(a) restrictions on the taking of photographs of persons under section 6;

(b) the places at which measurements and photographs may be taken;

(c) the nature of the measurements that may be taken;

(d) the method in which any class or classes of measurements shall be taken;

(e) the dress to be worn by a person when being photographed under sections 3 and 5; and

(f) the preservation, safe custody, destruction and disposal of records of measurements and photographs.

(3) Every rule made under this section shall be laid as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid, or the session immediately following, the Legislative Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

10. *Bar of suits.*—No suit or other proceeding shall lie against any person for anything done, or intended to be done, in good faith under this Act or under any rule made thereunder.

11. *Repeal.*—The Identification of Prisoners Act, 1920 (Central Act 33 of 1920) in so far as it applies to the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 and the Travancore-Cochin Identification of Prisoners Act, 1950 (Act 19 of 1950) are hereby repealed.

STATEMENT OF OBJECTS AND REASONS

The law authorising the taking of measurements and photographs of convicts and others applicable to the Travancore-Cochin area of the State is contained in the Travancore-Cochin Identification of Prisoners Act, 1950 (Act 19 of 1950) while the Identification of Prisoners Act, 1920 (Central Act 33 of 1920) is in force in the Malabar area of the State. Though the provisions in the two enactments are almost similar it is considered necessary to replace these laws by a single enactment extending to the whole State. The Bill is intended for the above purpose.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 9 of the Bill empowers Government to make rules for the purpose of carrying into effect the provisions of the Act. The proposed delegation of legislative power is of a normal character. Moreover the rules shall be subject to the scrutiny of the Legislative Assembly.

P. T. CHACKO

Kerala Gazette Extraordinary No. 47 dated 18th March 1963.

NOTIFICATION

No. 1612|LA.4|62

The following Bill together with the Statement of Objects and Reasons, the Financial Memorandum and Memorandum regarding delegated legislation is published, as ordered by the Speaker under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

Legislatiure Secretariat,
Trivandrum,
18th March 1963.

D. TIRUMALAI,
Secretary,
Legislative Assembly.

L. A. Bill No. 16 of 1963

THE KERALA MOTOR VEHICLES (TAXATION OF PASSENGERS AND GOODS) BILL, 1963

A

BILL

to provide for the levy of a tax on passengers and goods carried in stage carriages and public carrier vehicles in the State of Kerala.

WHEREAS it is expedient to provide for the levy of a tax on passengers and goods carried in stage carriages and public carrier vehicles in the State of Kerala;

BE it enacted in the Fourteenth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Kerala Motor Vehicles (Taxation of Passengers and Goods) Act, 1963.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force on such date as the Government may, by notification appoint.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) "notification" means a notification published in the Gazette;

(b) "operator" means any person whose name is entered in the permit as the holder thereof;

(c) "permit" means a permit granted or countersigned under the Motor Vehicles Act, 1939 (Central Act IV of 1939), authorising the use of a vehicle as a stage carriage or as a public carrier vehicle in any part of the State;

(d) "prescribed" means prescribed by rules made under this Act;

(e) "public carrier vehicle" means a motor vehicle carrying or adapted to carry goods for hire or reward;

(f) "stage carriage" means a motor vehicle, carrying or adapted to carry more than six persons excluding the driver, which carries passengers for hire or reward, at separate fares paid by or for individual passengers, either for the whole journey or for stages of the journey, and includes such a carriage when used as a contract carriage within the meaning of the Motor Vehicles Act, 1939.

(g). "State" means the State of Kerala;

(h) "tax' means the tax referred to in section 3;

(i) "taxable vehicle" means a stage carriage, or a public carrier vehicle, which is referred to in section 3.

3. *Levy of tax on passengers and goods.*—On and from the date of commencemente of this Act, there shall be levied and paid to the Government, a tax on all passengers, luggage and goods carried by stage carriages, and on all goods transported by public carrier vehicles, at the rate of 12 nP. in the rupee on the fares and freights, payable to the operators of such stage carriages and at the rate of 6 nP. in the rupee on the freights payable to the operators of such public carrier vehicles:

Provided that subject to such conditions as may be prescribed, in the case of all goods transported by public carrier vehicles for export out of the territory of India, the rate of tax shall be 3 naye Paise only in the rupee on the freight payable on such goods to the operators of such public carrier vehicles:

Provided further that no tax shall be levied on any passenger, luggage or goods carried in a stage carriage, if the total distance permitted to be covered by such stage carriage in a day does not exceed eighty kilometres.

Explanation.—For the removal of doubts it is hereby declared that—

(i) in respect of passengers, luggage or goods booked through over the railways and any road transport service, the tax payable under this Act shall be calculated only on the fares and freights payable on such passengers, luggage or goods for the distance on the road covered by the taxable vehicle;

(ii) no tax shall be payable under this Act on goods carried by any vehicle owned by any department of the Central Government or by the Railways.

4. *Composition of tax.*—(1) The prescribed officer may, on application by the operator, permit him in the circumstances and under the conditions specified in the Schedule, to compound

the tax assessable on him under this Act, by paying in lieu thereof, a fee fixed in the manner specified in the Schedule.

(2) The Schedule may, from time to time, be amended by rules made by the Government and approved by the Legislative Assembly of the State.

5. *Submission of returns.*—In respect of every taxable vehicle, the operator shall deliver or cause to be delivered to the officer in charge of any police station which lies on, or in the neighbourhood of, the route on which such vehicle is used and which is specified by the prescribed officer in consultation with the operator, a return in the prescribed form, either daily or at such other intervals as may be prescribed:

Provided that an operator may, after intimation to the prescribed officer, or if two or more officers are prescribed in respect of the same area, to any of them chosen by the operator, deliver his return or cause it to be delivered to the officer to whom such intimation is given, in which case the operator shall have no right, except with the permission of such officer, to deliver the return or cause it to be delivered at any police station or to any other officer.

6. *Tax to be paid every month into Government Treasury.*—The tax payable during any month in accordance with the returns submitted under section 5 shall be paid into a Government treasury by the operator and the receipt evidencing such payment forwarded to the prescribed officer, on or before the fifteenth day of the month immediately succeeding.

7. *Procedure where no payment is made, etc.*—In the following cases, that is to say,—

(a) where no returns have been submitted by the operator in respect of any taxable vehicle for any month or portion thereof, or

(b) where the returns submitted by the operator in respect of any taxable vehicle for any month or portion thereof, appear to the prescribed officer to be incorrect or incomplete,

the prescribed officer shall, after giving the operator a reasonable opportunity, in case (a) of making his representation, if any, and in case (b) of establishing the correctness and completeness of the returns submitted by him, determine the sum payable to the Government by the operator by way of tax during such month or portion thereof:

Provided that the sum so determined shall not exceed the maximum tax which would have been payable to the Government if the vehicle had carried its full complement of passengers, luggage and goods or of goods only, as the case may be, during such month or portion thereof.

8. *Fares and freights escaping assessment.*—If, for any reason, the whole or any portion of the tax leviable under this Act in respect of any month has escaped assessment, the

prescribed officer may, at any time within, but not beyond, five years from the expiry of that month, assess the tax which has escaped assessment, after issuing a notice to the operator and making such inquiry as the officer may consider necessary.

9. *Penalty for non-payment of tax.*—Where the whole or any portion of the tax payable to the Government for any taxable vehicle in respect of any month in pursuance of sections 6, 7 and 8 has not been paid to them in time, the prescribed officer may, in his discretion, levy in addition to the tax so payable, a penalty not exceeding 25 per cent of the maximum tax which would have been payable to the Government if the vehicle had carried its full complement of passengers, luggage and goods or of goods only, as the case may be, during such month or portion thereof.

10. *Recovery of tax, etc.*—(1) In the cases referred to in sections 6, 7, 8 and 9, the prescribed officer shall serve on the operator a notice of demand for the sums payable to the Government and the sums specified in such notice may be recovered from the operator as if they were arrears of land revenue.

(2) Where the sums specified in the notice of demand are not paid within fifteen days from the date on which the notice was served on the operator, the taxable vehicle and its accessories may be distrained and sold under the appropriate Act relating to the recovery of land revenue, whether or not such vehicle or accessories are in the possession or control of the operator:

Provided that no distraint shall be made in pursuance of this sub-section except at the instance or with the consent of such officer as may be authorised by the Government in this behalf.

11. *Restrictions on the use of taxable vehicles in certain cases.*—No taxable vehicle shall be used on any public road in the State—

(a) in case any tax or penalty payable in respect thereof remains unpaid for more than fifteen days after the notice of demand referred to in section 10 has been served on the operator, until such tax or penalty is paid, or

(b) in case the returns required by section 5 have not been submitted, if daily returns are required, for more than seven days, and if returns at less frequent intervals have been prescribed, for such number of times and during such period as may be prescribed, until the returns are submitted:

Provided that the prescribed officer may, if the operator proves to his satisfaction that the failure to submit the returns referred to in clause (b) was not deliberate, exempt the vehicle from the operation of that clause.

12. *Appeal against demand.*—(1) Any operator objecting to a notice of demand served on him under section 10 may, within thirty days of the service thereof, appeal to such officer or authority as may be prescribed by the Government in this behalf:

Provided that no appeal shall be entertained unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due.

(2) The officer or authority prescribed by the Government to hear appeals under sub-section (1) may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as he or it thinks fit.

13. *Power to order production of accounts.*—Any officer of the Government prescribed by them in this behalf may, by order, require any operator to produce such accounts, registers and documents, and to furnish such information relating to the taxable vehicle or the fares and freights collected in respect of the passengers travelling or luggage or goods transported, therein, as may be specified in the order.

14. *Offences and penalties.*—Any person who—

(a) being an operator, submits or allows to be submitted an incorrect or incomplete return under section 5, or fails to submit a return as required under that section; or

(b) being an operator, fraudulently evades or allows to be evaded, the payment of, any tax due from him; or

(c) being an operator, fraudulently makes or allows to be made any wrong entry in, or fraudulently omits or allows to be omitted any entry from, any statement submitted, or any account or register maintained by him; or

(d) wilfully acts in contravention of any of the provisions of this Act or any rules made thereunder or any lawful order passed in accordance therewith,

shall be punishable with fine which may extend to one thousand rupees, and if the Magistrate concerned so directs in his order, the person convicted shall pay in addition, as if it were a fine, such specified amount as the Magistrate may determine to be the amount which the person convicted has evaded to pay.

15. *Composition of offences.*—(1) The prescribed officer may accept from any person who has committed, or is reasonably suspected of having committed, any offence against this Act, consisting of the evasion of any tax leviable under this Act, a sum of money not exceeding two hundred and fifty rupees or double the amount of the tax recoverable, whichever is greater, in addition to the amount of tax so recoverable.

(2) No offence punishable under this Act shall be inquired into or tried by any Court inferior to that of a Magistrate of the Second Class.

16. *Power of Government to notify exemptions and reductions.*—(1) The Government may, by notification, make an exemption or reduction in rate, in respect of the tax on any specified class of passengers, luggage or goods having regard to all or any of the following matters, namely:—

(a) in the case of passengers and luggage, the purpose for which the journey is performed;

(b) in the case of goods, the commercial importance of such goods; and

(c) such other matters as may be prescribed.

(2) Any exemption from tax or reduction in the rate of tax notified under sub-section (1) may be subject to such restrictions and conditions as may be specified in the notification.

(3) The Government may, by notification, cancel or vary any notification issued under sub-section (1).

17. *Power to make rules.*—(1) The Government may, by notification make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) all matters expressly required or allowed by this Act to be prescribed;

(b) the intervals, if any, at which returns under section 5 shall be submitted;

(c) the maintenance of accounts and registers and the submission of returns and statements by operators;

(d) the manner of serving notices of demand under this Act;

(e) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

(f) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act;

(g) any other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the Government, necessary for giving effect to the purposes of this Act.

(3) The power to make rules conferred by this section, shall, except on the first occasion of the exercise thereof, be subject to the condition of the rules being made after previous publication for a period of not less than one month.

(4) Every rule made under this section shall be laid as soon as possible before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly make any modification in the rule, or decide that the rule should not

be issued, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

18. *Bar of certain proceedings.*—(1) No prosecution or other proceeding shall be instituted in a Criminal court without the previous sanction of the Government, against any officer or servant of the Government, for any act done or purported to be done under this Act.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

19. *Limitation for suits and prosecutions.*—No suit or other proceeding shall be instituted against the State and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within one year from the date of the Act complained of.

20. *Repeal.*—The Madras Motor Vehicles (Taxation of Passengers and Goods) Act, 1952 as in force in the Malabar District referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956) is hereby repealed.

THE SCHEDULE

(See section 4)

1. The composition fee referred to in section 4, shall, in relation to any period before the commencement of this Act, be calculated for the entire unexpired period of the currency of the permit or for a period of three months, whichever is less, at the rate,—

(a) in the case of a stage carriage, of 24 nP. per seat per year per kilometre, of the total distance permitted to be covered by such stage carriage in a day or at the option of the operator of twelve rupees and fifty naye Paise per seat per quarter; and

(b) in the case of a public carrier vehicle, of twenty-two rupees and fifty naye Paise per month.

Explanation.—Where a stage carriage is permitted to carry standing passengers, one-third of the fee per seat referred to in clause (a) shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

2. (1) The composition fee referred to in section 4, shall, in relation to any period after the commencement of this Act,

be calculated for the entire unexpired period of the currency of the permit or for a period of three months, whichever is less, at the rate—

(a) in the case of a stage carriage, of 48 (Forty-eight) naye Paise per seat per year per kilometre of the total distance permitted to be covered by such stage carriage in a day or at the option of the operator, of 25 (Twenty-five) rupees per seat per quarter, and

(b) in the case of a public carrier vehicle, of Rs. 112.50 (Rupees One hundred and twelve and nPs. fifty) per quarter.

Explanation I.—Where a stage carriage is permitted to carry standing passengers, one third of the fee per seat referred to in clause (a) of sub-rule (1) shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

Explanation II.—Where in pursuance of any agreement between the Government of Kerala and the Government of any other State, composition fee in respect of any stage carriage plying on a route lying partly in the State of Kerala and partly in the other State is payable to the Government of Kerala, composition fee in respect of such vehicle shall be calculated on the total distance covered by the stage carriage in such route.

(2) The amount of the composition fee calculated with reference to clause (a) or clause (b) of sub-rule (1) shall be payable at the option of the operator either quarterly or in three equal monthly instalments.

3. Subject to such conditions as may be prescribed, the Government may, in respect of any specified class of vehicles, by notification, make a reduction in the rate of composition fee payable under rule 2.

4. Any application for the grant or renewal of permission to pay the composition fee mentioned above, shall be made, not less than fifteen days before the commencement of the period for which the tax is intended to be compounded, provided that the prescribed officer may, in any case, for reasons to be recorded by him in writing, permit the application to be made not later than fifteen days from such commencement; and the application shall be accompanied by a receipt evidencing the payment into a Government treasury of the composition fee.

STATEMENT OF OBJECTS AND REASONS

The Madras Motor Vehicles (Taxation of Passengers and Goods) Act, 1952 which is in force in the Malabar area of the State provides for the levy of a tax on passengers and goods carried in stage carriages and public carrier vehicles. There

is no such law in force in the remaining part of the State. The Government consider that there should be a tax on passengers and goods uniformly applicable to the whole State.

It has been found necessary to tap all resources for an increase in the revenue of the State for meeting the large expenditure involved in the implementation of the Plan Schemes.

The bill seeks to achieve the above objects.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 4 of the Bill provides that the Schedule may from time to time be amended by rules made by Government and approved by the Legislative Assembly of the State.

Clause 16 empowers Government to make an exemption or reduction in rate of tax leviable in certain cases by notification.

Clause 17 empowers the Government to make rules to carry out the purposes of the Act. The matters in respect of which rules may be made are those expressly required or allowed by the Act to be prescribed and others of a routine and administrative character. The rules shall also be subject to the approval of the Legislative Assembly.

Under Explanation II of rule 2 of the Schedule it is provided "that subject to such conditions as may be prescribed, the Government may, in respect of any specified class of vehicles, by notification, make a reduction in the rate of composition fee payable under rule 2".

The delegation is of a normal character.

FINANCIAL MEMORANDUM

The Bill seeks to provide for the levy of a tax on passengers and goods carried in stage carriages and public carrier vehicles throughout the State. At present such a levy is in force in Malabar area of the State alone. To ensure that the provisions of the Bill are enforced properly the ministerial staff of the Motor Vehicles Department requires to be strengthened. The extra cost on account of this will be about Rs. 37,000 per annum to begin with. This will work out to less than one per cent of the Additional revenue anticipated on account of the levies proposed in the Bill.

K. T. ATCHUTHAN

Kerala Gazette Extraordinary No. 47 dated 18th March 1963.

NOTIFICATION

No. 1613|LA7|63.

The following Bill together with the Statement of Objects and Reasons and Memorandum regarding delegated legislation is published, as ordered by the Speaker under Rule 67 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

Legislature Secretariat,
Trivandrum,
18th March 1963.

D. TIRUMALAI,
Secretary.

L. A. Bill No. 17 of 1963.

THE KERALA MOTOR VEHICLES TAXATION BILL, 1963

A

BILL

to unify and amend the law relating to the levy of tax on motor vehicles in the State of Kerala.

Preamble.—WHEREAS it is expedient to unify and amend the laws relating to the levy of tax on motor vehicles in the State of Kerala.

BE it enacted in the Fourteenth Year of the Republic of India as follows:—

1. **Short title, extent, and commencement.**—(1) This Act may be called the Kerala Motor Vehicles Taxation Act, 1963.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. **Definitions.**—In this Act, unless the coutext otherwise requires

(a) 'fleet owner' means a person, an institution or the Government who, or which, is the registered owner of one hundred or more vehicles used or kept for use in the State;

(b) **'laden weight'**

(i) in relation to a motor vehicle means, in case a permit is issued to the vehicle under the Motor Vehicles Act, 1939 (Central Act 4 of 1939), the maximum laden weight specified in such permit, if no such permit is issued, the maximum laden weght specified in the registration certificate of the vehicle, and if such weight is not specified in such certificate,

the maximum laden weight of the vehicle determined in such manner as the Registering Authority may deem fit;

(ii) in relation to a trailer means, in case a permit is issued to the vehicle to which the trailer is attached under the Motor Vehicles Act, 1939 (Central Act 4 of 1939), the maximum laden weight specified in such permit in respect of the trailer, if no such permit is issued, the maximum laden weight specified in respect of the trailer in the registration certificate of the vehicle to which the trailer is attached, and if such weight is not specified in such certificate, the maximum laden weight of the trailer determined in such manner as the Registering Authority may deem fit;

(c) 'local authority' includes a cantonment authority within the meaning of the Cantonments Act, 1924 (Central Act 11 of 1924);

(d) 'prescribed' means prescribed by rules made under this Act;

(e) 'registered owner' means the person in whose name a motor vehicle is registered or deemed to be registered under the Motor Vehicles Act, 1939 (Central Act 4 of 1939);

(f) 'State' means the State of Kerala;

(g) 'Schedule' means a schedule appended to this Act;

(h) 'tax' means the motor vehicle tax imposed under this Act;

(i) 'taxation officer' means, in the case of a fleet owner, the Regional Transport Officer, and in other cases such other officers as may be appointed by the Government to exercise the powers and to perform the functions of a taxation officer under this Act;

(j) 'tax licence' means a licence issued under sub-section (3) of section 4 and includes a duplicate tax licence issued in place of the original licence;

(k) 'year' means the financial year; 'half year' means the first six months or second six months of such year; and 'quarter' means the first three months or the second three months of such 'half year'.

(l) Words and expressions used but not defined in this Act but defined in the Motor Vehicles Act, 1939 (Central Act IV of 1939) shall have the meaning respectively assigned to them in the Act.

3. **Levy of tax.**—(1) As from the date appointed under sub-section (3) of section 1, a tax at the rates fixed by the Government by notification in the Gazette, not exceeding the maximum rates specified in the First Schedule, shall be levied on all motor vehicles used or kept for use in the State:

Provided that in the case of motor vehicles kept by a dealer in, or manufacturer of, such vehicles for the purposes of trade, the tax shall only be levied and paid by such dealer or manufacturer on vehicles permitted to be used on roads in the manner prescribed by rules made under the Motor Vehicles Act, 1939.

(2) The registered owner of, or any person having possession or control of, a motor vehicle, of which the certificate of registration is current, shall, for the purposes of this Act, be deemed to use or keep such vehicle for use in the State except during any period for which the Regional Transport Officer has certified in the prescribed manner that the motor vehicle has not been used or kept for use.

(3) Notwithstanding anything contained in sub-section (1), the Government may, by notification in the Gazette, from time to time, direct that a temporary licence for a period not exceeding thirty days at a time may be issued in respect of any class of motor vehicles on payment of such tax (not exceeding the maximum specified in Schedule II) and subject to such conditions as may be specified in such notification.

(4) In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Kerala and any other State Government, the levy of tax shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement:

Provided that the tax leviable under any such arrangement shall not exceed the tax leviable under the First Schedule or the Second Schedule, as the case may be:

Provided further that the terms and conditions of every such reciprocal arrangement shall be published in the Gazette and a copy thereof shall be placed before the Legislative Assembly.

4. **Payment of tax and issue of licence.**—(1) The tax levied in pursuance of sub-section (1) of section 3 shall be paid in advance, in such manner as may be prescribed, by the registered owner or person having possession or control of the motor vehicle, for a quarter, half year or year, at his choice, upon a quarterly, half yearly or annual licence to be taken out by him.

Explanation: The tax for a half yearly licence shall not exceed twice, and the tax for an annual licence shall not exceed four times, the tax for a quarterly licence.

(2) In the case of half-yearly and annual licence such rebate in respect of the tax as may be prescribed shall be granted.

(3) When any person pays the amount of tax in respect of a motor vehicle used or kept for use in the State or produces a certificate from the Regional Transport Officer, on proof, that no tax is payable in respect of such vehicle, the Taxation Officer shall—

(a) grant to such person a licence in the prescribed form, and

(b) record that the tax has been paid for the specified period, or that no tax is payable in respect of that vehicle, as the case may be, in the certificate of registration granted in

respect of the vehicle under the Motor Vehicles Act, 1939, or in the case of vehicles not registered under that Act, in a certificate in such form as may be prescribed by the Government.

(4) No motor vehicle liable to tax under section 3 shall be kept for use in the State, unless the registered owner, or the person having possession or control of such vehicle has obtained a tax licence under sub-section (3) in respect of that vehicle.

(5) No motor vehicle liable to tax under section 3 shall be used in the State unless a valid tax licence obtained under sub-section (3) is displayed on the vehicle in the prescribed manner.

(6) Notwithstanding anything contained in sub-section (1), no person shall be liable to tax during any period on account of any taxable motor vehicle, the tax due in respect of which for the same period has already been paid by some other person.

5. **Exemption from tax.**—(1) In the case of a motor vehicle not being intended to be used or kept for use during the first month or first and second months of a quarter, or the whole of a quarter, half year or year, as the case may be, the registered owner or person having possession or control of such vehicle, may give previous intimation in writing to the Regional Transport Officer in whose jurisdiction the motor vehicle is kept that such vehicle would not be used for such period and may at the same time surrender the certificate of registration and permit, if any, of the vehicle; and thereupon notwithstanding anything contained in sub-section (2) of section 3, the registered owner or such other person shall not be deemed to have used or kept for use the vehicle for such period and no tax shall be payable in respect of such vehicle for such period.

(2) Nothing in sub-section (1) shall exempt a person from liability to pay tax in respect of such vehicle, if on verification it is found that the vehicle has been used during such period or any portion thereof.

6. **Refund of tax.**—Where the tax for any motor vehicle has been paid for any quarter, half-year or year and the vehicle has not been used or kept for use during the whole of that quarter, half-year or year or a continuous part thereof not being less than one month, a refund of the tax at such rates as may, from time to time, be notified by the Government, shall be payable subject to such conditions as may be specified in such notification.

7. **Payment of additional tax.**—When any motor vehicle in respect of which tax has been paid is altered or proposed to be used, in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is

equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered or so proposed to be used and the licensing officer shall not grant a fresh tax licence in respect of such vehicle so altered or proposed to be so used until such amount of tax has been paid.

8. **Liability to payment of tax by persons succeeding to the ownership, possession or control of motor vehicle.**—(1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the Taxation Officer.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax of the person who has transferred the ownership or has ceased to be in possession or control of such vehicles.

9. **Levy of tax, etc., in the case of fleet owner.**—In the case of a fleet owner, the provisions of sections, 3, 4 and 6 shall, so far as may be, apply subject to the following modifications, namely:

(a) In order to determine the amount of tax payable by a fleet owner in any year, before the commencement of such year, the fleet owner shall first make and deliver to the Regional Transport Officer concerned a preliminary declaration in the prescribed form stating the prescribed particulars in respect of the transport vehicles liable to tax under this Act kept by him on the last day of February of the year immediately preceding the year for which such declaration is made. Such declaration shall be accompanied by a certificate of final assessment of tax if any, issued by the Regional Transport Officer concerned for such previous year, and such other documents as may be prescribed.

(b) On receipt of such preliminary declaration and as soon as may be after the commencement of the year, the Regional Transport Officer concerned shall, on the basis of such declaration, determine the amount of tax to be paid by such fleet owner provisionally and communicate the same to the fleet owner by issuing a certificate of provisional assessment of tax for the year in such form as may be prescribed.

(c) The amount of tax provisionally determined under clause (b) shall be paid by the fleet owner to the Regional Transport Officer within fifteen days from the date of receipt of the certificate of the provisional assessment by him.

(d) The fleet owner shall then fill up and sign a final declaration in the prescribed form stating the prescribed particulars in respect of the transport vehicles liable to tax under this

Act kept by him in the current year and shall deliver within the prescribed time the final declaration so filled in and signed to the Regional Transport Officer concerned. Such declaration shall be accompanied by the Certificate of provisional assessment of tax issued by the Regional Transport Officer concerned for the year and such other documents as may be prescribed.

(e) On receipt of such final declaration the Regional Transport Officer concerned shall verify the number of transport vehicles used or kept for use by the fleet owner during the current year, the passenger capacity in the case of stage carriages and contract carriages, the permit laden weight in the case of goods vehicles, the unladen weight in the case of other vehicles and such other particulars as may be deemed necessary and shall finally determine the amount of tax leviable at the rate fixed under section 3 on the transport vehicles of such fleet owner and communicate the same to the fleet owner by issuing a certificate of final assessment of tax for the year in such form as may be prescribed.

(f) When the amount of tax is finally determined under clause (e) taking into consideration the amount paid by the fleet owner under clause (c), the difference that may be due shall be paid by, or refunded to the fleet owner in such manner and within such time as may be prescribed:

Provided that the fleet owner shall be entitled to a proportionate reduction in the amount of tax finally leviable in respect of vehicles which are certified by the Regional Transport Officer concerned as not used for a period of one calendar month or more:

(g) Within thirty days of the transfer of ownership of any of his transport vehicles, the fleet owner shall report the transfer to the Regional Transport Officer concerned;

(h) The Regional Transport Officer concerned may, for the purposes of this Section, require the fleet owner to produce before him any transport vehicle or any accounts, registers, records or other documents or to furnish any information or may examine the vehicles or the accounts, registers, records, or other documents and the fleet owner shall comply with any such requirement made of him.

10. **Power of an Officer of the Police or of the Motor vehicles Department to stop a motor vehicle.**—(1) Any Police Officer in uniform or any officer of the Motor Vehicles Department not below such rank as may be prescribed by the Government in this behalf, may require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary, so long as may reasonably be necessary for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle has been paid.

(2) Any person failing to stop a motor vehicle when required to do so by any such officer under sub-section (1) shall,

on conviction, be punishable with the same penalty as provided in Section 14.

11. **Penalty for possession or control of motor vehicle without payment of tax.**—(1) Whoever,—as a registered owner or otherwise has possession or control of any motor vehicle used or kept for use without having paid the amount of the tax or additional tax due in accordance with the provisions of this Act in respect of such vehicle shall, on conviction, be punishable with fine which shall not be less than a sum equal to the quarterly tax payable in respect of such vehicle and which may extend to a sum equal to the annual tax payable in respect of such vehicle, and in the event of such person having been previously convicted of an offence under this section, with fine which shall not be less than a sum equal to the tax payable in respect of such vehicle for two quarters and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle and the amount of any tax due shall be recoverable as if it were a fine.

(2) It shall be lawful for any person who is accused of an offence under this section to pay as penalty in the prescribed manner and within the prescribed time and to the prescribed officer by way of composition for the offence with which he is accused such sum as may be prescribed: On payment by such person of such sum together with the amount of tax due, if any, such person, if in custody, shall be set at liberty and if any proceedings in any criminal court have been instituted against such person in respect of such offence the composition shall be deemed to amount to an acquittal and no further criminal proceedings shall be taken against such person in respect of such offence.

12. **Tax recoverable as an arrear of land revenue.**—(1) Any tax due under this Act shall be recoverable in the same manner as an arrear of land revenue. The Motor Vehicle in respect of which tax is due or its accessories may be distrained and sold in pursuance of this section whether or not such vehicle or accessories are in the possession or control of the person liable to pay the tax.

13. **Transport vehicle permit to be ineffective if tax not paid.**—Notwithstanding the provisions of the Motor Vehicles Act, 1939 (Central Act 4 of 1939), if the tax due in respect of a transport vehicle is not paid within the prescribed period, the validity of the permit shall become ineffective from the date of expiry of the said period until such time as the tax is actually paid.

14. **Other penalties.**—Whoever contravenes any of the provisions of this Act or any rule made thereunder shall, on conviction, if no other penalty is elsewhere provided in this Act or the rules for such a contravention, be punishable with fine which may extend to one hundred rupees and in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to two hundred rupees.

15. **Trial of offences:**—No court inferior to that of a Magistrate of the Second Class shall try an offence punishable under this Act.

16. **Compensation to local authorities from the proceeds of tax collected:**—From the proceeds of the tax collected under this Act every year, there shall be paid to each local authority such compensation as may be fixed by the Government with due regard to the length of the roads maintained by such local authority and the volume of motor traffic making use of such roads. The annual compensation payable shall be fixed in advance for periods of five years on the recommendation of a Committee to be appointed by the Government from time to time. The decision of the Government in the matter shall be final.

17. **Protection for bona fide Acts.**—No prosecution, suit or other proceedings shall lie against any person for anything in good faith, done or intended to be done, under this Act.

18. **Exemption from or reduction of tax.**—The Government, may if in its opinion it is necessary in the public interest so to do, by notification in the Gazette, make an exemption, reduction in the rate or other modification in regard to the tax payable—

(i) by any person or class of persons; or

(ii) in respect of any motor vehicle or class of motor vehicles; or (iii) in respect of any motor vehicles or class of motor vehicles using a specified route.

19. **Appeals.**—Any person, who is aggrieved by any order of a Taxation Officer or Regional Transport Officer made under this Act, may within the prescribed time and in the prescribed manner, appeal to the prescribed authority.

20. **Power of Government to make rules.**—(1) The Government may, subject to the condition of previous publication, by notification in the Gazette, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power the Government may make rules for all or any of the following purposes, namely:—

(a) to prescribe the manner in which tax shall be paid and the documents to be produced for the issue of tax licence;

(b) to prescribe the manner of certifying under sub-section (2) of section 3;

(c) to prescribe the form of any tax licence, certificate or declaration, and the particulars to be stated therein;

(d) to prescribe the conditions under which duplicate tax licence may be granted and the fee payable for such grant;

(e) to regulate the manner in which refunds or deductions or exemptions may be claimed;

(f) to prescribe the rank of officer who may exercise power under section 10;

(g) to prescribe the amount of penalty payable under sub section (2) of section 11, the manner in which, the time within which, and the officer to whom, such penalty shall be paid;

(h) to provide for the total or partial exemption from liability to payment of the tax of any motor vehicle brought into the State by any person visiting the State or making a temporary stay therein, the amount which shall be payable on account of such vehicle and the tax licence which any such vehicle shall carry;

(i) the authority to which, the time within which and the manner in which an appeal may be made under section 19, the fees to be paid in respect of such appeal and the conduct and hearing of such appeal;

(j) any other matter which may be prescribed.

(3) Any rule made under sub section (1) may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.

(4) Every rule made under this Act shall be laid as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly agrees that the rule should be either modified or annulled, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

21. *Repeal.*—The Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931) as in force in the Malabar District referred to in sub section (2) of section 5 of the State Reorganisation Act, 1956 (Central Act 37 of 1956) and the provisions of the Travancore-Cochin Vehicles Taxation Act, 1950 (Act XIV of 1950) in so far as they relate to taxation and licensing of motor vehicles are hereby repealed:

Provided that such repeal shall not affect—

(a) the previous operation of the said enactments or any thing duly done or suffered thereunder; or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments; or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments; or

(d) any investigation, legal proceeding or remedy in respect of such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed:

Provided further that any licence issued under any of the repealed enactments shall continue to be valid for the period for which such licence or token has been issued as if it were a tax licence issued under this Act.

SCHEDULE—I

[See Section 3 (1)]

Class of vehicles	Maximum quarterly tax	
	For vehicles fitted with pneumatic tyres Rs.	For other vehicles Rs.
1. Motor cycles (including Motor Scooters and Cycles with attachment for propelling the same by mechanical power) not exceeding 400 kg. in weight unladen:—		
(a) Bicycles below one horse-power if not used for drawing a trailer or side car ..	4.50	6.00
(b) Bicycles of and above one horse-power but below 3 ½ horse-power if not used for drawing a trailer or side car ..	12.00	15.00
(c) Bicycles below 3½ horse-power if used for drawing a trailer or side car, and bicycles of and above 3 ½ horse-power whether used for drawing a trailer or side car or not ..	15.00	18.00
(d) Tricycles ..	15.00	18.00
2. Invalid carriages ..	7.50	10.00
3. Goods vehicles:		
(a) Dot motor cycle trucks not exceeding 300 kg. in weight, laden ..	33.00	43.00
(b) Other vehicles not exceeding 1,000 kg. in weight, laden ..	67.00	100.00
(c) Vehicles exceeding 1,000 kg. but not exceeding 1,500 kg. in weight laden ..	133.00	200.00
(d) Vehicles exceeding 1,500 kg. but not exceeding 2,000 kg. in weight, laden ..	160.00	240.00
(e) Vehicles exceeding 2,000 kg. but not exceeding 3,000 kg. in wieght, laden ..	210.00	315.00
(f) Vehicles exceeding 3,000 kg. but not exceeding 4,000 kg. in weight, laden ..	270.00	405.00

(g) Vehicles exceeding 4,000 kg. but not exceeding 5,500 kg. in weight, laden ..	350.00	550.00
(h) Vehicles exceeding 5,500 kg. but not exceeding 7,000 kg. in weight, laden ..	450.00	700.00
(i) Vehicles exceeding 7,000 kg. but not exceeding 9,000 kg. in weight, laden ..	550.00	850.00
(j) Vehicles exceeding 9,000 kg. but not exceeding 9,500 kg. in weight, laden ..	600.00	925.00
(k) Vehicles exceeding 9,500 kg. but not exceeding 10,500 kg. in weight, laden	650.00	1,000.00
(l) Vehicles exceeding 10,500 kg. in weight, laden	750.00	1,150.00
(m) Tax payable in respect of trailers used for carrying goods other than trailers falling under clauses 7 of this schedule:		
(i) For each trailer not exceeding 1000 Kg. in weight laden ..	50.00	75.00
(ii) For each trailer exceeding 1000 Kg. but not exceeding 1,500 Kg. in weight, laden ..	99.00	150.00
(iii) For each trailer exceeding 1,500 Kg. but not exceeding 2,000 Kg. in weight, laden ..	113.00	169.00
(iv) For each trailer exceeding 2,000 Kg. but not exceeding 3,000 Kg. in weight, laden ..	158.00	236.00
(v) For each trailer exceeding 3,000 Kg. but not exceeding 4,000 Kg. in weight, laden ..	203.00	304.00
(vi) For each trailer exceeding 4,000 Kg. but not exceeding 5,500 Kg. in weight, laden ..	300.00	450.00
(vii) For each trailer exceeding 5,500 Kg. but not exceeding 7,000 Kg. in weight, laden ..	375.00	563.00
(viii) For each trailer exceeding 7,000 Kg. but not exceeding 9,000 Kg. in weight, laden ..	450.00	675.00
(ix) For each trailer exceeding 9,000 Kg., but not exceeding 9,500 Kg. in weight, laden ..	487.50	731.25
(x) For each trailer exceeding 9,500 Kg. but not exceeding 10,500 Kg. in weight, laden ..	525.00	787.50
(xi) For each trailer exceeding 10,500 Kg. in weight, laden ..	600.00	900.00

Class of vehicles	Maximum quarterly tax	
	For vehicles fitted with pneumatic tyres Rs.	For other vehicles Rs.
4. Motor vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the M. V: Act 1939—		
(i) Vehicles permitted to carry in all:		
(a) Not more than three persons.	40.00	55.00
(b) More than three persons but not more than five persons (other than the driver)	100.00	138.00
(ii) Vehicles permitted to carry more than five persons:		
(a) For every seated passenger (other than the driver and conductor) which the vehicle is permitted to carry and where the total distance permitted to be covered by the vehicle in a day		
(i) Does not exceed 200 km.	35.00	50.00
(ii) Exceeds 200 km.	40.00	55.00
(b) For every passenger (othern than a seated passenger, the driver and the conductor) which the vehicle is permitted to carry	10.00	15.00
5. Motor vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion loose tools and loose equipment) used for the haulage solely and weighing together with the largest number of trailers proposed to be drawn:		
(a) Not more than 4,050 Kg. laden	50.00	75.00
(b) More than 4,050 kg. but not more than 6,100 kg. laden	120.00	180.00
(c) More than 6,100 kg. laden	270.00	405.00

6.	Fire engines, fire tenders and/road water sprinklers.		
(a)	Not exceeding 1,000 Kg. in weight laden	16.00	24.00
(b)	Exceeding 1,000 Kg. but not exceeding 1,500 Kg. in weight laden ..	24.00	36.00
(c)	Exceeding 1,500 Kg. but not exceeding 2,275 Kg. in weight laden	32.00	48.00
(d)	Exceeding 2,275 Kg. but not exceeding 3,050 Kg. in weight laden ..	40.00	60.00
(e)	Exceeding 3,050 Kg. but not exceeding 4,300 Kg. in weight laden	48.00	72.00
(f)	Exceeding 4,300 Kg. but not exceeding 5,575 Kg. in weight laden ..	60.00	90.00
(g)	Exceeding 5,575 Kg. but not exceeding 7,600 Kg. in weight laden	72.00	108.00
(h)	Exceeding 7,600 Kg. but not exceeding 9,125 Kg. in weight laden ..	88.00	132.00
7.	Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—		
(a)	Weighing not more than 750 Kg. unladen	30.00	39.00
(b)	Weighing more than 750 Kg. but not more than 1,500 Kg. unladen ..	40.00	55.00
(c)	Weighing more than 1,500 Kg. but not more than 2,275 Kg. unladen	50.00	71.00
(d)	Weighing more than 2,275 Kg. but not more than 3,050 Kg. unladen	60.00	84.00
(e)	Weighing more than 3,050 Kg. unladen ..	75.00	105.00
(f)	Additional tax payable in respect of such vehicles used for drawing trailers:		
	(i) For each trailer not exceeding 1,000 Kg. in weight unalden ..	12.00	18.00
	(ii) For each trailer exceeding 1,000 Kg. in weight unalden ..	24.00	36.00
	Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.		
8.—	Break down vans used for taking disabled vehicles ..	51.00	75.00
9.	Dealers in or manufacturers of motor vehicles for a general licence in respect of each motor vehicle ..	27.00	39.00

SCHEDULE—II

(See Section 3 (3))

Class of vehicles	*Max. Tax for vehicles fitted with pneumatic tyres*		*Max. Tax for other vehicles*	
	For a period not exceeding 7 days.	*For a period exceeding 7 days but not exceeding 30 days*	*For a period not exceeding 7 days*	*For a period exceeding 7 days but not exceeding 30 days*
(1)	(2)	(3)	(4)	(5)
	Rs.	*Rs.*	*Rs.*	*Rs.*
1. Motor cycles whether used for drawing a trailer or side car or not (including motor scooters and cycles with attachment for propelling the same by mechanical power) and tricycles	2.00	5.00	2.50	6.25
2. Invalid carriages	1.25	3.75	1.75	5.00
3. Goods Vehicles:				
(a) Vehicles not exceeding 1000 kg. in weight, laden	8.50	25.00	12.50	37.50
(b) Vehicles exceeding 1,000 kg. but not exceeding 1,500 kg. in weight, laden	16.50	50.00	25.00	74.00
(c) Vehicles exceeding 1,500 kg. but not exceeding 2,000 kg. in weight, laden	19.00	57.00	29.00	85.00
(d) Vehicles exceeding 2,000 kg. but not exceeding 3,000 kg. in weight, laden	26.00	79.00	40.00	118.00
(e) Vehicles exceeding 3,000 kg. but not exceeding 4,000 kg. in weight, laden	34.00	101.00	51.00	152.00
(f) Vehicles exceeding 4,000 kg. but not exceeding 5,500 kg. in weight, laden	40.00	118.00	60.00	178.00

(g) Vehicles exceeding 5,500 kg. but not exceeding 7,000 kg. in weight, laden	53.00	157.00	79.00	234.00
(h) Vehicles exceeding 7,000 kg. but not exceeding 9,000 kg. in weight, laden	72.00	212.00	106.00	317.00
(i) Vehicles exceeding 9,000 kg. but not exceeding 9,500 kg. in weight, laden	77.00	228.00	115.00	344.00
(j) Vehicles exceeding 9,500 kg. but not exceeding 10,500 kg. in weight, laden	93.00	279.00	140.00	418.00
(k) Vehicles exceeding 10,500 kg. in weight, laden	113.00	338.00	169.00	506.00
(l) Tax payable in respect of trailers used for carrying goods other than trailers falling under Clause 5 of this Schedule—				
(i) For each trailer not exceeding 1,000 kg. in weight, laden	6.50	19.00	9.50	28.00
(ii) For each trailer exceeding 1,000 kg. but not exceeding 1,500 kg. in weight, laden	12.50	37.50	19.00	55.50
(iii) For each trailer exceeding 1,500 kg. but not exceeding 2,000 kg. in weight, laden	14.00	43.00	22.00	64.00
(iv) For each trailer exceeding 2,000 kg. but not exceeding 3,000 kg. in weight, laden	20.00	59.00	30.00	89.00
(v) For each trailer exceeding 3,000 kg. but not exceeding 4,000 kg. in weight, laden	26.00	76.00	38.00	114.00
(vi) For each trailer exceeding 4,000 kg. but not exceeding 5,500 kg. in weight, laden	34.00	101.00	51.00	152.00
(vii) For each trailer exceeding 5,500 kg. but not exceeding 7,000 kg. in weight, laden	44.00	161.00	65.00	194.00
(viii) For each trailer exceeding 7,000 kg. but not exceeding 9,000 kg. in weight, laden	59.00	173.00	86.00	260.00
(ix) For each trailer exceeding 9,000 kg. but not exceeding 9,500 kg. in weight, laden	62.00	185.00	93.00	279.00

Class of vehicles	Max. Tax for vehicles fitted with pneumatic tyres		Max. Tax for other vehicles	
	For a period not exceeding 7 days	For a period exceeding 7 days but not exceeding 30 days	For a period not exceeding 7 days	For a period exceeding 7 days but not exceeding 30 days
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
(x) For each trailer exceeding 9,500 kg. but not exceeding 10,500 kg. in weight, laden	75.00	225.00	113.00	338.00
(xi) For each trailer exceeding 10,500 kg. in weight, laden	90.00	270.00	135.00	405.00
4. Motor Vehicles plying for hire and used for the transport of passengers—				
(a) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939 to carry not more than five persons (excluding the driver)	18.00	53.50	27.00	80.00
(b) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939 to carry more than five persons (other than the driver & conductor) and where the total distance permitted to be covered by the vehicle in a day				
(i) Does not exceed 200 km. for every person the vehicle is permitted to carry	4.68	14.50	6.68	20.00
(ii) Exceeds 200 km. for every person the vehicle is permitted to carry	5.34	16.00	7.34	22.00

5. Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule:				
(a) Weighing not more than 750 kg. unladen	3.00	12.75	6.25	18.50
(b) Weighing more than 750 kg. but not more than 1,500 Kg. unladen	5.65	16.65	8.50	25.00
(c) Weighing more than 1,500 kg. but not more than 2,275 Kg. unladen	7.30	21.65	11.30	33.00
(d) Weighing more than 2,275 kg. but not more than 3,050 kg. unladen	8.45	25.00	12.50	37.50
(e) Weighing more than 3,050 kg. unladen	10.60	31.25	15.50	46.85
(f) Additional tax payable in respect of such vehicles used for drawing trailers—				
(i) For each trailer not exceeding 1000 kg. in weight, laden	1.75	5.00	2.50	7.50
(ii) For each trailer exceeding 1000 kg. in weight, laden	3.50	10.00	5.00	15.00

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

STATEMENT OF OBJECTS AND REASONS

The Madras Motor Vehicle Taxation Act, 1931 (Madras Act III of 1931) is in force in the Malabar District referred to in sub-section (2) of section 5 of the S. R. Act, 1956, and the Travancore-Cochin Vehicles Taxation Act, 1950 (Act XIV of 1950) is in force in the Travancore-Cochin area. A unified Act for the entire State is deemed necessary.

It is proposed to include provisions for levy of tax on motor vehicles used or kept for use in the State, for reciprocal arrangement relating to taxation between Kerala and other States, payment of tax in advance, composition of offences, special provision for levy of tax in the case of fleet owners and provision for appeals.

It is also proposed to enhance the tax rates in respect of goods vehicles, stage carriages, taxi cabs and cars and motor cycles with a view to augment the revenues of the State which is found necessary for the implementation of the Third Five Year Plan schemes and to meet the requirements of the emergency.

It is also proposed to adopt the metric units of weights and measures for the calculation of the rates of tax.

The Bill seeks to achieve the above objects.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause (1) empowers the Government to fix the rates of tax by notification in the Gazette, not exceeding the maximum rates specified in the First Schedule of the Bill.

Clause 3(3) empowers the Government to fix rates of tax for temporary licences by notification in the gazette, (not exceeding the maximum specified in Schedule II).

Under clause 4(2) Government can prescribe rebate in respect of the tax in the case of half yearly and annual licences.

Clause 5(1) prescribe that previous intimation in cases of vehicles not intended to be used or kept for use be given to the Regional Transport Officer of the region where the vehicle is kept.

Clause 16 provides for the manner of fixing compensation to local authorities from the proceeds of the tax by the Government.

Clause 18 empowers Government to make an exemption reduction in the rate or other modifications in regard to the tax payable in the public interest by notification in the Gazette.

Clause 20 empowers Government to make rules to carry out the purposes of the Act. The matters in respect of which rules may be made are in conformity with the provisions of the Bill. The rules shall also be subject to the scrutiny of the Legislative Assembly.

The delegation is of a normal character.

K. T. ATCHUTHAN

Registered No. 7463.

KERALA GAZETTE

EXTRAORDINARY

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THE KERALA PUBLIC ACCOUNTANTS BILL, 1962

(Report of the Select Committee)

The Select Committee to which the Kerala Public Accountants Bill, 1962 was referred, have considered the Bill clause by clause and now submit this, their report, with the Bill as reported by the Committee annexed thereto.

2. The Bill was published in the Gazette Extraordinary dated 4th October 1962. The Bill was introduced in the Assembly on the 15th January 1963 and the motion for reference of the Bill to a Select Committee was adopted on the same date.

3. The Committee met on the 14th March 1963. The changes proposed by the Committee and the reasons therefor are set out in the following paragraphs:

4. *Clause 5.* The Committee consider that the attachment of property under this clause shall be only of so much property as may be sufficient to satisfy the claim against the public accountant.

5. *Clause 6.* The Committee is of opinion that the liability of the legal representative may extend to the properties that have devolved on such legal representatives whether such property has been duly disposed of or not. The words "and has not been disposed of" in the proviso have accordingly been omitted.

6. *Clause 7.* The Committee feel that the time within which any party aggrieved by any order or proceedings under this measure may institute suits against Government or other authority or institution may be increased to one year. The proviso has been modified accordingly.

7. *Clause 8.* The Committee consider that it may be specifically provided that the officers to whom powers are delegated should not be below the rank of the public accountant against whom action is being taken. A proviso has been added to sub-clause (1) of clause 8 for the purpose.

The other changes made by the Committee are either verbal or consequential.

P. T. CHACKO,
Chairman of the Select Committee.

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THE KERALA PUBLIC ACCOUNTANTS BILL, 1962

(As amended by the Select Committee)

(Words underlined or sidelined indicate the amendments suggested by the Committee, omissions are indicated by asterisks)

A

BILL

to consolidate and amend the laws relating to the prevention of loss to the Government by the default or misconduct of public accountants in the State of Kerala.

Preamble.—WHEREAS it is expedient to consolidate and amend the laws relating to the prevention of loss to the Government by the default or misconduct of public accountants in the State of Kerala;

BE it enacted in the Fourteenth Year of the Republic of India as follows:—

1. *Short title and extent.*—(1) This Act may be called the Kerala Public Accountants Act, 1963.

(2) It extends to the whole of the State of Kerala.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) "Collector" means the Collector of a district;

(b) "public accountant" means a person who, by reason of being employed in the service of the Government or of any other authority or institution notified by the Government in this behalf from time to time in the Gazette, is entrusted with the receipt, custody, possession or control of any moneys or securities for money, documents, or other property belonging to the Government, or to any such authority or institution notified as aforesaid, or who, in his capacity as Government servant, or servant of any such authority or institution, is entrusted with the receipt, custody, possession or control of any moneys or securities for money, documents or other property belonging to any person or persons or to any institution for and on behalf of the Government or any such authority or institution, as the case may be.

3. *Statement of particulars of claim to be drawn up by Collector or Head of Department.*—(1) Whenever it appears to the Collector or the Head of a Department of the Government or other authority or institution notified under clause (b) of section 2, under whom a public accountant is or was serving, that the Government or such authority or institution have or has a claim on such public accountant for moneys, securities

for money, documents or other property, he shall draw up a statement of the particulars of the said claim, and, if he is not a Collector, may send the statement to the Collector in whose jurisdiction such accountant is or was employed.

(2) The Collector when he has himself recorded a statement as aforesaid may, and on receipt of such a statement from the Head of a Department of the Government, other authority or institution shall, by writing under his official seal and signature, require the moneys, securities for money, documents or other property, to be delivered either immediately to the person bearing the said writing or to such other person on such date and at such place as the writing may specify. Such notice of demand may be served on the public accountant in the same manner as a summons is served on a defendant under the Code of Civil Procedure, 1908.

(3) If the public accountant does not satisfy the demand but appears and objects to the claim wholly or in part, the Collector shall enquire into the objection and record a decision.

4. *Realisation of money and recovery of securities, etc., from public accountant.*—If the public accountant does not object to the claim and does not satisfy the demand, or if, after the Collector has enquired into his objection and passed a decision that there is a claim against him, he does not satisfy the claim as set forth in such decision, the Collector may, either by himself or through the Collector in whose jurisdiction such public accountant resides or owns property, take proceedings to realise moneys or value of property due by such public accountant in the same manner as arrears of public revenue due on land; and, for the purpose of recovering securities for money, documents or other property, may issue a search warrant and exercise all such powers with respect thereto as may be lawfully exercised by a Magistrate under the provisions of the Code of Criminal Procedure, 1898.

5. *Seizure and attachment of property of public accountant.*—Whenever the Collector acting under sub-section (2) of section 3 has reason to believe that there is an attempt to conceal, destroy or otherwise dispose of any securities for money, documents or other property whatsoever liable to attachment or seizure under section 4, or to defeat any proceedings under this Act, he may, after recording his reasons, issue, pending the result of any enquiry under section 3, a warrant for the immediate seizure of any securities for money, documents or other property due from the public accountant concerned, or for the immediate attachment of the movable and immovable properties of such public accountant towards the realisation of any sum which may appear to be due from him under section 4:

Provided that no such seizure or attachment shall take place or continue, if the public accountant satisfies the claim

as set forth in the statement of particulars of claim which shall always accompany the warrant, or gives sufficient security therefor:

Provided further that no movable or immovable property shall be attached under this section than may be sufficient to satisfy the claims against the public accountant.

6. *Continuance of proceedings.*—On the death of a person who is, or has been, a public accountant, proceedings may be taken or continued under this Act against his legal representative as if such legal representative were the public accountant:

Provided that such legal representative shall be liable only to the extent of the property of the deceased which has come to his hands. ** ** **

7. *Saving of rights to sue.*—Nothing in this Act shall be held to prevent any parties deeming themselves aggrieved by any order passed or proceedings taken under this Act from suing the Government or the authority or the institution, as the case may be, in the Civil Courts:

Provided that such suits shall be instituted within one year from the time at which the cause of action arose.

8. *Delegation of powers by Collector.*—(1) The Collector may, by order in writing, delegate all or any of the powers conferred on him by or under this Act to any officer subordinate to him, not below the rank of a Tahsildar:

Provided that the Collector shall not delegate such powers to an officer who is below the rank of the public accountant against whom action is taken.

(2) The order of the officer subordinate to the Collector passed by him in exercise of the powers delegated under sub-section (1) shall be subject to confirmation by the Collector ** ** ** ** ** ** ** ** who may, ** ** confirm, modify or annual such order or issue any further orders as he may deem fit.

9. *Repeal.*—The Public Accountants Default Act, 1850 (Central Act 12 of 1850), as in force in the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956), in so far as it is applicable to public accountants as defined in clause (b) of section 2 of this Act, and the Acts and Regulations specified in the Schedule, as in force in any part of the State of Kerala. are hereby repealed.

THE SCHEDULE

(*See* section 9)

ACTS

1. The Travancore-Cochin Public Accountants Act, 1951 (V of 1951).
2. The Madras Public Property Malversation Act, 1837 (Central Act 36 of 1837).

REGULATIONS

1. The Madras Revenue Malversation Regulation, 1822 (IX of 1822).
2. The Madras Revenue Malversation (Amendment) Regulation, 1823 (III of 1823).
3. The Madras Subordinate Collectors and Revenue Malversation (Amendment) Regulation, 1828 (VII of 1828).
4. The Madras Revenue Malversation (Amendment) Regulation, 1832 (III of 1832).

Legislature Secretariat,
Trivandrum,
18th March 1963.

D. TIRUMALAI,
Secretary.